

35. SALES TAX

| Sr. No. | Activity | Procedure | Time limit | Contact Person | Whom to contact if no solace is received from the Contact Person. |
|---------|---|---|------------|--------------------------------|---|
| 35.1 | Registration : | | | | |
| | A dealer whose gross turnover in a given financial year exceeds Rs. 30,000 (local sales) and 10,000 (interstate purchase) is liable for compulsory registration within 30 days of attaining liability. A dealer is also liable for registration from the date of import of goods into Daman and Diu from other State. | An application in prescribed form, to be filed before the Sales Tax Officer/ ASTO of the concerned ward. The dealer has to furnish his purchase bills, inter-state bills copy of GR/RR, Security Deposit, proof of rent receipt/ house-tax receipt, ration card/ passport, surety / bank guarantee, partnership deed, Memorandum and Articles of Association in case of a Private Limited Company and such other documents as may be necessary. | One month | Concerned Assessing Authority. | Sales Tax Officer /Assistant Commissioner |
| | | Under Works Contract Act : An application for registration under Section 11 shall be given to the Assessing Authority in Form I within 30 days from the date when the taxable turnover exceeds taxable quantum. | | | |

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| 35.2 | Amendment (name /nature of Business/ Goods/class of Goods) | The applications for amendments in Registration Certificate relating to changes in ownership, address, items etc. are received in the respective Ward. | One month | Concerned Assessing Authority. | Sales Tax Officer /Assistant Commissioner |
| 35.3 | Issue of Statutory Forms | Requirement : i) No outstanding dues ii) Upto date returns iii) No adverse report iv) Filling of utilization account v) Regular assessment | Two Days | Concerned Assessing Authority. | Sales Tax Officer /Assistant Commissioner |
| 35.4 | Depositing tax and filling of returns (i) Tax liability (ii) Return | The tax liability is monthly and to be paid within 30 days. The dealer paying tax is required to file returns every month (within 30 days). The other dealer is required to file return every three month. | | Concerned Assessing Authority. | Sales Tax Officer /Assistant Commissioner |

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| 35.5 | Rectification in Assessment Order | The dealer has to apply within 30 days | Two months | Concerned Assessing Authority. | Sales Tax Officer /Assistant Commissioner |
| 35.6 | Cancellation of Registration Certificate | In case any dealer discontinues his business or stops dealing in taxable items, he can apply for cancellation of his registration certificate (RC) by surrendering the RC and the unused Statutory Forms. | Two months | Concerned Assessing Authority. | Sales Tax Officer /Assistant Commissioner |